each calendar quarter an amount equal to 50 percent of the qualified ventilation, zoning, and air filtration and purification expenses paid or incurred by the employer during such calendar quarter.

(b) LIMITATIONS AND REFUNDABILITY.—

(1) OVERALL DOLLAR LIMITATION ON CREDIT.—The aggregate amount of the credit allowed under subsection (a) with respect to any qualified location shall not exceed the maximum amount provided in the credit certificate awarded with respect to such location under subsection (e).

(2) CREDIT LIMITED TO EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes (reduced by any credits allowed under sections 3131, 3132, 3134, and 6432 of the Internal Revenue Code of 1986) on the wages paid with respect to the employment of all the employees of the employer for such calendar quarter.

(3) REFUNDABILITY OF EXCESS CREDIT.—

(A) IN GENERAL.—If the amount of the credit allowed under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b) of the Internal Revenue Code of 1986.

(B) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, any amounts due to the employer under this paragraph shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(c) QUALIFIED VENTILATION, ZONING, AND AIR FILTRATION AND PURIFICATION EXPENSES.—For purposes of this section—

(1) IN GENERAL.—The term ''qualified ventilation, zoning, and air filtration and purification expenses'' means amounts paid or incurred by the employer for—

(A) the purchase and installation of a heating, ventilation, and air conditioning system—

(i) which is originally placed in service at a qualified location,

(ii) which includes indoor air quality sensors and controls, and

(iii) which—

(I) is designed to filter air at a rate equivalent to or in excess of a MERV 13 or equivalent level of filtration,

(II) uses UV-based purification, or

(III) provides a fresh air supply at least 17 cubic feet per minute per occupant, the ability to conduct zoning and sub-zoning, and the ability to direct air via directional and controlled air outlets in order to minimize draft air exchange between neighboring occupants or zones,

(B) upgrading a heating, ventilation, and air conditioning system at a qualified location which does not meet the requirements of any item of subparagraph (A)(iii) so that the system meets such requirements,

(C) the purchase of any—

(i) air filter—

(I) which is used in a heating, ventilation, and air conditioning system at a qualified location, and

(II) which filters air at a rate equivalent to or in excess of a MERV 13 or equivalent level of filtration, or

(ii) UV light bulb which is used in a heating, ventilation, and air conditioning system at a qualified location,

(D) the purchase of any stand alone air cleaner or air purifier—

(i) which is originally placed in service at such qualified location by the employer,

(ii) which is capable of providing at least 5 air changes per hour at such qualified location, and

(iii) which—

(I) is capable of using HEPA filters,

(II) uses UV-based purification, or

(III) uses electronic air cleaners or ionizers to clean air at a rate equivalent to a HEPA filter, and

(E) the purchase of any—

(i) HEPA filter used in an air cleaner described in subparagraph (D)(iii)(I),

(ii) UV light bulb used in an air purifier described in subparagraph (D)(iii)(II), or

(iii) purification component used in an air purifier described in subparagraph (D)(iii)(III).

(2) TERMINATION.—Such term shall not include any expenses for property placed in service after December 31, 2021.

(d) OTHER DEFINITIONS.—For purposes of this section—

(1) APPLICABLE EMPLOYMENT TAXES.—The term ''applicable employment taxes'' means the following:

(A) The taxes imposed under section 3111(b) of the Internal Revenue Code of 1986.

(B) So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(b) of such Code.

(2) QUALIFIED LOCATION.—The term ''qualified location'' means any structure—

(A) which is non-residential real property (as defined in section 168(e)(2) of such Code) in the United States,

(B) which is leased or owned by the employer,

(C) at which an employer conducts business, and

(D) with respect to which the Secretary has awarded a credit certification under subsection (e) .

(3) COVID–19.—Except where the context clearly indicates otherwise, any reference in this section to COVID–19 shall be treated as including a reference to the virus which causes COVID–19.

(4) SECRETARY.—The term ''Secretary'' means the Secretary of the Treasury or such Secretary's delegate.

(5) OTHER TERMS.—Any term used in this section which is also used in chapter 21 or 22 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.

(e) CREDIT CERTIFICATES.—

(1) IN GENERAL.—A credit certificate awarded under this subsection with respect to any qualified location shall state the maximum amount of credit allowed to the taxpayer under subsection (b)(1).

(2) LIMITATIONS.—

(A) AGGREGATE LIMITATION.—The aggregate amount of credits for all credit certificates awarded under this subsection shall not exceed $3,000,000,000.

(B) AWARD LIMITATION.—The aggregate amount of credit allocated to any qualified location under paragraph (3) shall not exceed $15,000.

(3) CREDIT CERTIFICATE PROGRAM.—

(A) IN GENERAL.—As soon as practical after the date of the enactment of the section, the Secretary shall establish a program for the award of credit certificates and the allocation of the limitation under paragraph (2)(A) with respect to qualified locations of employers.

(B) APPLICATIONS.—Each applicant for a credit certificate under this paragraph shall submit an application containing such information as the Secretary may require.

(C) SELECTION CRITERIA.—In awarding credit certificates, the Secretary shall give priority to employers that are small business concerns (within the meaning of section 3(a) of the Small Business Act (15 U.S.C. 632)) which have qualified locations that are public-facing or provide public accommodations.

(f) CERTAIN GOVERNMENTAL EMPLOYERS.—This section shall not apply to the Government of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing.

(g) RULES RELATING TO EMPLOYER, ETC.—

(1) AGGREGATION RULE.—All persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986, or subsection (m) or (o) of section 414 of such Code, shall be treated as one employer for purposes of this section.

(2) THIRD-PARTY PAYORS.—Any credit allowed under subsection (a) shall be treated as a credit described in section 3511(d)(2) of such Code.

(h) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 of the Internal Revenue Code of 1986 for any failure to make a deposit of any applicable employment taxes if the Secretary determines that such failure was due to the reasonable anticipation of the credit allowed under subsection (a).

(i) DENIAL OF DOUBLE BENEFIT.—

(1) IN GENERAL.—Any deduction or other credit otherwise allowable under any provision of the Internal Revenue Code of 1986 with respect to any expense for which a credit is allowed under this section shall be reduced by the amount of the credit under this section with respect to such expense.

(2) REDUCTION IN BASIS.—For purposes of subtitle A of such Code, the basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit so allowed

(j) ELECTION NOT TO HAVE SECTION APPLY.—This section shall not apply with respect to any employer for any calendar quarter if such employer elects (at such time and in such manner as the Secretary may prescribe) not to have this section apply.

(k) REGULATIONS AND GUIDANCE.—The Secretary shall prescribe such regulations and other guidance as may be necessary or appropriate to carry out the purposes of this section, including—

(1) with respect to the application of the credit under subsection (a) to third-party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504 of the Internal Revenue Code of 1986), regulations or other guidance allowing such payors to submit documentation necessary to substantiate the amount of the credit allowed under subsection (a),

(2) regulations or other guidance for recapturing the benefit of credits determined under subsection (a) in cases where there is a subsequent adjustment to the credit determined under such subsection, and

(3) regulations or other guidance to prevent abuse of the purposes of this section.

(l) APPLICATION.—

(1) IN GENERAL.—This section shall only apply to amounts paid or incurred after January 31, 2020, and before January 1, 2022.

(2) SPECIAL RULE FOR CERTAIN AMOUNTS PAID OR INCURRED IN CALENDAR QUARTERS ENDING BEFORE THE DATE OF THE ENACTMENT OF THIS ACT.—For purposes of this section, in the case of any amount paid or incurred after January 31, 2020, and on or before the last day of the last calendar quarter ending before the date of the enactment of this Act, such amount shall be treated as paid or incurred on such date of enactment.

SA 1357. Mr. BRAUN submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and

Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Section 2004 is amended by striking ''(d) DEFINITIONS.—In this section:'' and inserting the following:

(d) FEDERAL FUNDS TO SUPPLEMENT, NOT SUPPLANT, NON-FEDERAL FUNDS.—

(1) IN GENERAL.—As a condition of receiving funds under section 2001, a State educational agency or local educational agency shall use Federal funds received under such section only to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under such section, and not to supplant such funds.

(2) COMPLIANCE.—To demonstrate compliance with paragraph (1), a local educational agency shall demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under section 2001 ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving assistance under this section.

(3) SPECIAL RULE.—No local educational agency shall be required to—

(A) identify that an individual cost or service supported under section 2001 is supplemental; or

(B) provide services under such section through a particular instructional method or in a particular instructional setting in order to demonstrate such agency's compliance with paragraph (1).

(4) PROHIBITION.—Nothing in this section shall be construed to authorize or permit the Secretary to prescribe the specific methodology a local educational agency uses to allocate State and local funds to each school receiving assistance under section 2001.

(e) DEFINITIONS.—In this section:

SA 1358. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place in title VII, insert the following:

SEC. _____. SPECTRUM AUCTION.

(a) DEFINITION.—In this section, the term ''net proceeds'', with respect to the use of a system of competitive bidding under section 309(j) of the Communications Act of 1934 (47 U.S.C. 309(j)), means the proceeds remaining after subtracting all auction-related expenditures, including—

(1) relocation payments, including accelerated relocation payments;

(2) payments to incumbent licensees for the relinquishment of all or a portion of the spectrum usage rights of those licensees;

(3) costs associated with the reallocation of spectrum, whether on an exclusive or shared use basis;

(4) relocation or sharing costs, including for planning for relocation or sharing; and

(5) bidding credits.

(b) IDENTIFICATION OF SPECTRUM.—The Assistant Secretary of Commerce for Communications and Information shall identify not less than 100 megahertz of electromagnetic spectrum that the Federal Communications Commission can auction for commercial purposes by July 31, 2024, to generate not less than $10,000,000,000 in net proceeds.

(c) AUCTION.—

(1) IN GENERAL.—Not later than July 31, 2024, the Federal Communications Commission shall conduct a system of competitive bidding under section 309(j) of the Communications Act of 1934 (47 U.S.C. 309(j)) to award licenses in the band or bands of electromagnetic spectrum identified under subsection (b) of this section for commercial purposes.

(2) USE OF PROCEEDS FOR RELOCATION OR SHARING COSTS.—Notwithstanding section 309(j)(8)(D)(i) of the Communications Act of 1934 (47 U.S.C. 309(j)(8)(D)(i)), in the case of proceeds attributable to the auction under paragraph (1) of this subsection of any eligible frequencies described in paragraph (2) of section 113(g) of the National Telecommunications and Information Administration Organization Act (47 U.S.C. 923(g)), only the portion of the proceeds as is necessary to cover the relocation or sharing costs (as defined in paragraph (3) of such section 113(g)) of Federal entities relocated from those eligible frequencies shall be deposited in the Spectrum Relocation Fund established under section 118 of the National Telecommunications and Information Administration Organization Act (47 U.S.C. 928).

SA 1359. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place in title VII, insert the following:

SEC. _____. SPECTRUM AUCTION.

(a) DEFINITION.—In this section, the term ''net proceeds'', with respect to the use of a system of competitive bidding under section 309(j) of the Communications Act of 1934 (47 U.S.C. 309(j)), means the proceeds remaining after subtracting all auction-related expenditures, including—

(1) relocation payments, including accelerated relocation payments;

(2) payments to incumbent licensees for the relinquishment of all or a portion of the spectrum usage rights of those licensees;

(3) costs associated with the reallocation of spectrum, whether on an exclusive or shared use basis;

(4) relocation or sharing costs, including for planning for relocation or sharing; and

(5) bidding credits.

(b) IDENTIFICATION OF SPECTRUM.—The Assistant Secretary of Commerce for Communications and Information shall identify not less than 100 megahertz of electromagnetic spectrum that the Federal Communications Commission can auction for commercial purposes by July 31, 2024, to generate not less than $10,000,000,000 in net proceeds.

(c) AUCTION.—

(1) IN GENERAL.—Not later than July 31, 2024, the Federal Communications Commission shall conduct a system of competitive bidding under section 309(j) of the Communications Act of 1934 (47 U.S.C. 309(j)) to award licenses in the band or bands of electromagnetic spectrum identified under subsection (b) for commercial purposes.

(2) USE OF PROCEEDS FOR RELOCATION OR SHARING COSTS.—Notwithstanding section 309(j)(8)(D)(i) of the Communications Act of 1934 (47 U.S.C. 309(j)(8)(D)(i)), in the case of proceeds attributable to the auction under paragraph (1) of this subsection of any eligible frequencies described in paragraph (2) of section 113(g) of the National Telecommunications and Information Administration Organization Act (47 U.S.C. 923(g)), only the portion of the proceeds as is necessary to cover the relocation or sharing costs (as defined in paragraph (3) of such section 113(g)) of Federal entities relocated from those eligible frequencies shall be deposited in the Spectrum Relocation Fund established under section 118 of the National Telecommunications and Information Administration Organization Act (47 U.S.C. 928).

(d) BROADBAND INFRASTRUCTURE DEPLOYMENT IN UNSERVED AREAS.—The Federal Communications Commission shall use the net proceeds of the auction conducted under subsection (c)(1) for the deployment of broadband infrastructure to areas in the United States that the Commission has determined lack access to both—

(1) fixed broadband internet access service; and

(2) mobile broadband internet access service.

SA 1360. Mr. LEE submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place in title VII, insert the following:

SEC. _____. SPECTRUM REALLOCATION.

(a) DEFINITION.—In this section, the term ''net proceeds'', with respect to the use of a system of competitive bidding under section 309(j) of the Communications Act of 1934 (47 U.S.C. 309(j)), means the proceeds remaining after subtracting all auction-related expenditures, including—

(1) relocation payments, including accelerated relocation payments;

(2) payments to incumbent licensees for the relinquishment of all or a portion of the spectrum usage rights of those licensees;

(3) costs associated with the reallocation of spectrum, whether on an exclusive or shared use basis;

(4) relocation or sharing costs, including for planning for relocation or sharing; and

(5) bidding credits.

(b) IDENTIFICATION OF SPECTRUM.—The Assistant Secretary of Commerce for Communications and Information shall identify not less than 150 megahertz of electromagnetic spectrum that the Federal Communications Commission can reallocate for licensed and unlicensed use in accordance with subsection (c)(1), including sufficient spectrum to generate not less than $10,000,000,000 in net proceeds through an auction described in subsection (c)(1)(A).

(c) REALLOCATION.—

(1) IN GENERAL.—Not later than July 31, 2024, of the band or bands of electromagnetic spectrum identified under subsection (b), the Federal Communications Commission shall—

(A) conduct a system of competitive bidding under section 309(j) of the Communications Act of 1934 (47 U.S.C. 309(j)) to award licenses for commercial use of half of the spectrum; and

(B) make half of the spectrum available for unlicensed use.

(2) USE OF PROCEEDS FOR RELOCATION OR SHARING COSTS.—Notwithstanding section